

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	
WORLDCOM, INC., et al.,	Chapter 11 Case No. 02-13533 (AJG)
Reorganized Debtors.	
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INTERNAL REVENUE SERVICE,	07 Civ. 7414 (BSJ) 08 Civ. 3070 (BSJ)
Appellant,	
v.	
WORLDCOM, INC., et al.,	
Appellees.	
----- x	

**DECLARATION OF  
BENJAMIN H. TORRANCE**

BENJAMIN H. TORRANCE, pursuant to 28 U.S.C. § 1746, declares the following:

1. I am an Assistant United States Attorney in the office of Michael J. Garcia, United States Attorney for the Southern District of New York, attorney for appellants in the above-captioned action. I have been assigned to litigate this matter and am familiar with the proceedings herein.
2. Attached hereto is a true and correct copy of certain documents designated by the parties as the bankruptcy record on appeal (publicly filed).

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
July 18, 2008

/s/ Benjamin H. Torrance  
BENJAMIN H. TORRANCE  
Assistant United States Attorney  
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